

# Independent Living Units

## Fact Sheet

Office of the  
**Valuer-General**

**From the SA Health Register, there are over 19,000 independent living units within over 500 villages statewide. These properties are situated across all 68 of our local council areas and are an important part of our property community.**

The role of the Valuer-General is to provide accurate and equitable valuations for properties in South Australia in accordance with the *Valuation of Land Act 1971*.

The Valuer-General maintains values for every property in the State and sets them as at 1 January each and every year.

Over time and for a variety of reasons, the structure of the valuation records for Retirement Villages and Independent Living Units have become inconsistent.

This has created inequities in the ways these properties are rated and taxed. It has also had impacts to how concessions are paid to the residents and villages.

Now that the inconsistency has been identified, it is the responsibility of the Valuer-General to ensure that the valuation records are consistent for each and every village. This work has commenced and will be applied in time for the 2021-2022 financial year.

In order for all the valuation records to be brought into a uniform configuration, the changes each village experiences might be different. This impact will depend on how a village's valuation record is currently structured. Some villages are already structured correctly, whereas others are not.

The Office of the Valuer-General will re-structure those village records to value them as a single valuation record (parent holding) with each occupation (unit) within having a tenancy apportionment of the whole – noting that the sum of the individual units must equate to the parent holding.

Please see overleaf for more information on how Retirement Villages are structured.

### Will my rates change?

The Emergency Services Levy is raised utilising the parent valuation record only and so there may be some minor changes there.

In relation to Council Rates, how they are calculated varies from council to council.

Some councils rate on title/ownership and this is where a whole village might receive a single rates notice and the administration of charges is managed by the Village. Other councils rate on occupation where each independent living unit would receive an individual rates notice.

Once council has adopted one of these methods, it must be used across the whole of their area.

The Office of the Valuer-General has worked closely with RevenueSA, SA Water, local councils and ConcessionsSA to ensure that these changes have minimum impact on village residents. If you have any concerns in regards to your rates notice, please contact the relevant rating authority directly.

**For further information please contact the Office of the Valuer-General**

[www.valuergeneral.sa.gov.au](http://www.valuergeneral.sa.gov.au)  
[DIT.OVGenquiries@sa.gov.au](mailto:DIT.OVGenquiries@sa.gov.au)

General Enquiries: 8423 5000  
Valuation Objections: 1300 653 346



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### Correct

Some Retirement Village records are already structured this way. Upon completion of this work, all villages in South Australia will be structured this way.

#### Parent Record

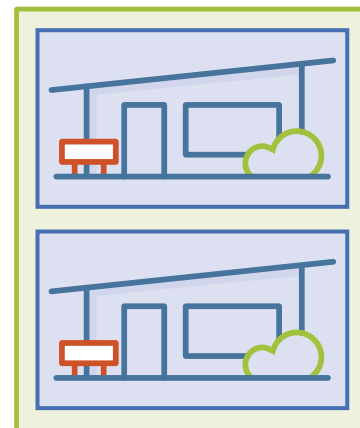
Valuation No. 1110000101  
CV \$1,000,000

#### Occupancy Record 1

Occupancy Value  
\$500,000

#### Occupancy Record 2

Occupancy Value  
\$500,000



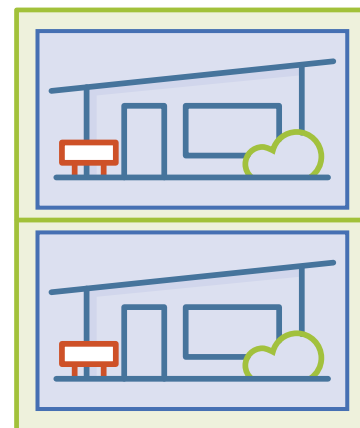
### Incorrect

#### Parent Record

Valuation No. 3330000301  
CV \$500,000

#### Parent Record

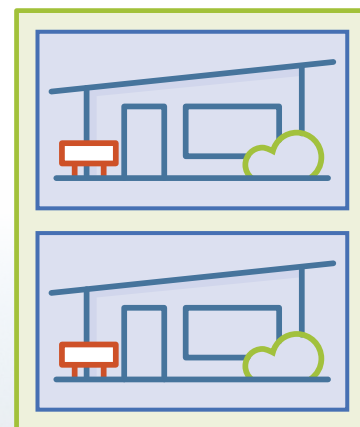
Valuation No. 3330000302  
CV \$500,000



### Incorrect

#### Parent Record

Valuation No. 2220000201  
CV \$1,000,000



For further information please contact the Office of the Valuer-General

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